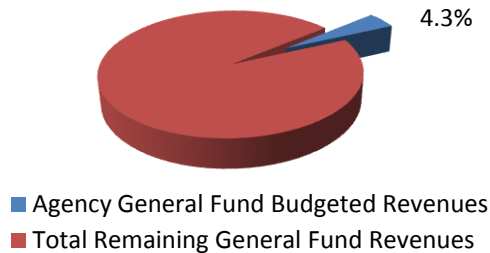
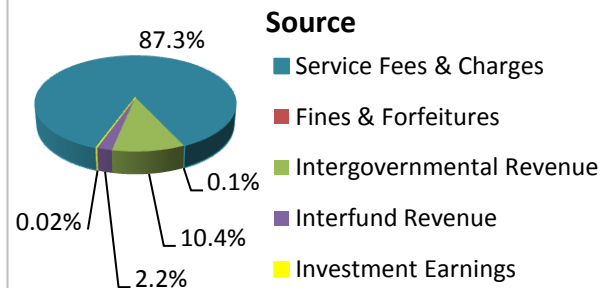


## General Fund Analysis

**Share of Total County Revenue**

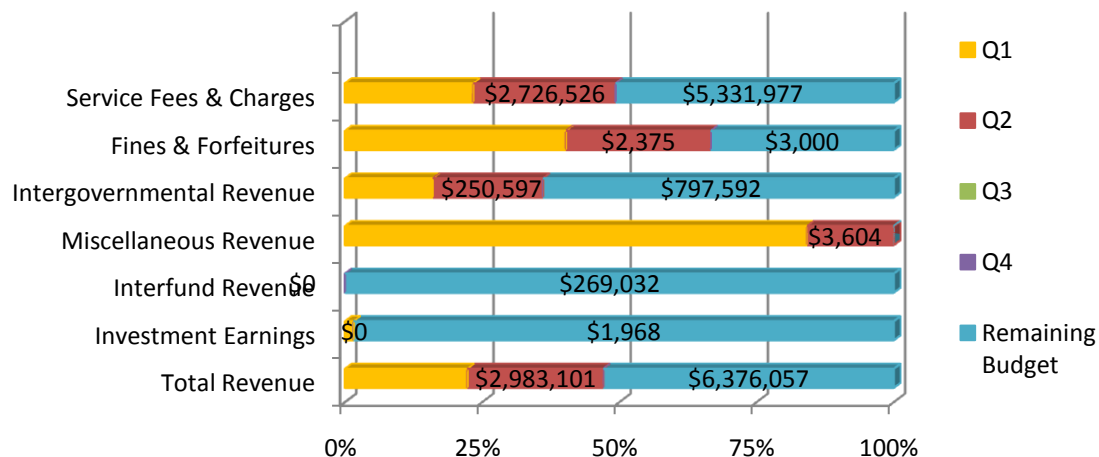


**Agency Budgeted Revenues By Source**



- The General Fund revenue for the Sheriff's Office is estimated to be **\$12,050,403** for 2011, which is **4.3%** of the total budgeted revenue for the General Fund.
- The main sources of general fund revenue for the Sheriff's Office are: Fees received from the City of Columbus, Municipalities and the U.S. Marshall for the Housing of Prisoners, Poundage (Real Estate Sale Fees), and Civil Processing Fees.

## General Fund - Revenue



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$2,925,055	\$3,047,782	\$3,370,838	\$3,231,125	\$5,972,837	\$12,574,800
Current Year Actuals	\$2,691,245	\$2,983,101			\$5,674,346	\$12,050,403

\* Current year total represents revised budget.

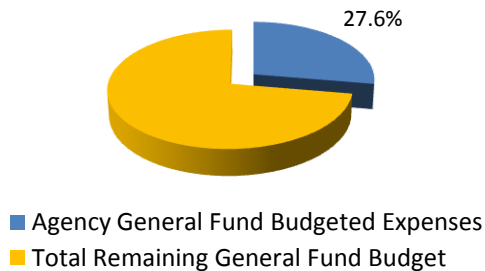
- Second quarter revenue of **\$2,983,101** represents **24.8%** of the budgeted amount for the year. YTD revenues of **\$5,674,346** represent **47.1%** of the budgeted amount for the year.
- Service Fees & Charges, including housing of prisoner revenue and poundage, are slightly below 2<sup>nd</sup> quarter projections. City of Columbus Housing of Prisoners (HOP) revenue through the 2<sup>nd</sup> quarter are \$2,152,637. The revenue projection for the HOP for the City of Columbus is \$4,603,217. This is

\$285,131 below the 2011 budgeted amount of \$4,888,348. This projection includes the increase in the per diem rate from \$70 to \$79 as of May 1, 2011. The revenue for Poundage is currently projecting \$263,000 less than budgeted due to Sheriff's Office being caught up on the processing of foreclosures. The backlog of foreclosure processing that happened last year caused the spike in Poundage revenue in the 1<sup>st</sup> and 2<sup>nd</sup> quarter of 2010. Poundage revenue has leveled off over the last 6 months. These decreases in revenues are currently being offset by higher than anticipated revenue received from housing of prisoners from other municipalities and the U.S. Marshals contract, medical care for Columbus inmates and Civil Processing Fees. OMB will reassess the Sheriff's revenue situation through the 3<sup>rd</sup> and 4<sup>th</sup> quarters.

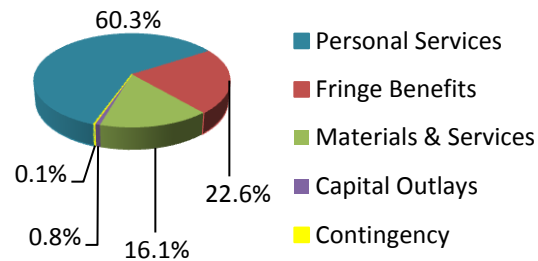
- Within Intergovernmental Revenue, the Sheriff receives American Recovery and Reinvestment Act of 2009 (ARRA) funding through the Office of Homeland Security and Justice Programs. The Sheriff has received \$101,289 through the 2<sup>nd</sup> quarter of 2011. Also within this category, the Sheriff received \$115,304 for the DARE Program from a State of Ohio Grant. The remaining revenue is from JAG reimbursable grants and reimbursement from Joint Task Force Operations. The majority of intergovernmental revenue will be received in the 3<sup>rd</sup> and 4<sup>th</sup> quarters.
- The Interfund Revenue will be received during the 3<sup>rd</sup> and 4<sup>th</sup> quarters from the Wireless 911 Fund.

## General Fund Analysis

**Share of Total County Expenses**

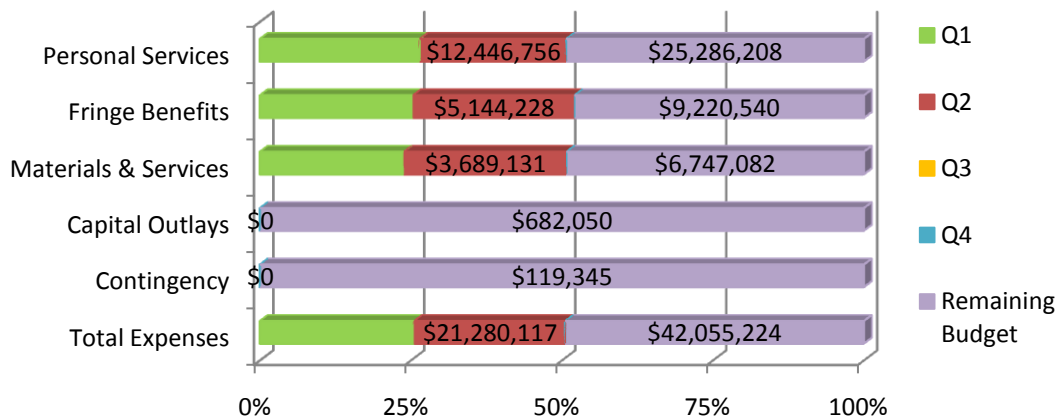


**Agency Budgeted Expenses By Type**



- The General Fund expenditures for the Sheriff's Office are estimated to be **\$85,090,480** for 2011, which is **27.6%** of the total budgeted expenditures for the General Fund.

## General Fund - Expenses



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$20,712,032	\$21,597,168	\$23,184,764	\$25,282,089	\$42,309,200	\$90,776,053
Current Year Actuals	\$21,755,139	\$21,280,117			\$43,035,256	\$85,090,480

\* Current year total represents revised budget.

- Second quarter expenditures of **\$21,280,117** represent **25.0%** of the budgeted amount for the year. YTD expenditures of **\$43,035,256** represent **50.6%** of the budgeted amount for the year.
- There are no significant variances in Materials and Services in the current quarter.
- The majority of the Capital Outlay projects will be incurred by the end of the 3<sup>rd</sup> quarter.
- Contingency appropriations are transferred to Materials & Services as reimbursement for Return of Prisoner costs; therefore, no expenditures directly occur in the contingency category. The Ohio Revised Code allows for half of the Sheriff's salary amount to be initially established for Return of Prisoner costs. Contingency appropriations are used once expenditures exceed the initial amount.

## General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$11,846,028	\$13,599,822	114.8%
2nd Quarter	\$11,846,028	\$12,446,756	105.1%
3rd Quarter	\$13,820,365		
4th Quarter	\$13,820,365		
<b>Total</b>	<b>\$51,332,786</b>	<b>\$26,046,578</b>	<b>50.7%</b>

- The Sheriff's Personal Services expenditures were over budget by 14.8% (\$1,753,794) in the 1<sup>st</sup> quarter of 2011. The Sheriff's Personal Services expenditures were over budget by 5.1% (\$600,728) in the 2<sup>nd</sup> quarter of 2011. The twelve pay periods through the 2<sup>nd</sup> quarter represent 46.2% of the 2011 pay periods.
- The Sheriff's Office exceeded budget in Personal Services during the 1<sup>st</sup> quarter primarily due to the following:
  - A total of \$887,272 payouts occurred in the 1<sup>st</sup> quarter, which included Sick Leave Termination Payouts (\$287,861), Sick Leave - Wellness Payouts (\$37,002), Vacation Termination Payouts (\$196,011), Vacation Payouts (\$201,687), Comp Termination Payouts (\$33,224), Personal Leave Termination Payouts (\$9,574) and Personal Leave Payouts (\$121,911).
  - \$750,051 or 54% of overtime budget was expended in the 1<sup>st</sup> quarter.
  - The Custody/Jail Operations Program was staffed at 463 FTEs at the end of the 1<sup>st</sup> quarter. Approved FTEs for this program are 479 FTEs; however, the budget included a 6.09% vacancy credit. The FTEs above did not include a new class of 19 deputies who started training on April 18.
  - The Sheriff's 2011 Jail Medical Program Budget was based on the assumption that the Jail nursing services contract would be in place as of January 2011. The nurses were on county payroll through the last pay period in February (approximately \$200k for 4 pay periods). Also, the vacancy credit that was applied to the Jail Medical Program was not removed when the final budget was amended to include the nursing contract (approximately \$350k). In total, these expenditures exceed budget by approximately \$550,000.
- The Sheriff's Office continues to exceed budget in Personal Services during the 2<sup>nd</sup> quarter primarily due to the following:
  - A total of \$299,469 in payouts occurred in the 2<sup>nd</sup> quarter, which includes Sick Leave Termination Payouts (\$188,187), Sick Leave - Wellness Payouts (\$7,826), Vacation Termination Payouts (\$99,461) and Personal Leave Termination Payouts (\$3,995). A total of \$1,186,741 has been paid out in termination and wellness payouts in the 1<sup>st</sup> and 2<sup>nd</sup> quarters of 2011, compared to 2010 when \$1,008,886 was spent on payouts for the entire year. Of the 2011 payouts, \$818,313 was spent for termination payouts of 58 employees during the 1<sup>st</sup> and 2<sup>nd</sup> quarters of 2011.
  - \$813,517 was expended for overtime in the 2<sup>nd</sup> quarter. In total, \$1,563,568 or 114% of overtime budget has been expended through the 2<sup>nd</sup> quarter. If the current trend continues, overtime expenditures could exceed budget by approximately \$2.02 million by year-end.

- o The Sheriff's Custody/Jail Operations Program, excluding above mentioned payouts and overtime, is projected to exceed budget by \$656,000 in Personal Services by year-end. The Custody/Jail Operations Program is currently staffed at 475 as of July 15, 2011. Approved FTEs for this program are 479 FTEs; however, the budget included a 6.09% vacancy credit. The current FTE amount of 475 includes the new class of deputies who started training on April 18.
- In summary, if current expenditure trends are continued through the 3<sup>rd</sup> and 4<sup>th</sup> quarters of the year the Sheriff's Office could exceed budget in Personal Services by approximately \$4.35 million. This amount does not reflect corresponding PERS and Medicare expenditures.

## Budget Corrective Items

### Approved

- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% salary and wage increase to non-bargaining employees.
- Resolution No. 0130-11 increased the Housing of Prisoner's per diem from \$70 a day to \$79 a day. This increase will take effect on May 1, 2011 for all municipalities who have a contract with Franklin County to house prisoners.
- Resolution No. 0181-11 authorized a transfer of General Fund appropriations from the Sheriff's Materials and Services to the Commissioners Reserves in the amount of \$27,000. The Sheriff has transferred all mail processing to the county mailroom.
- Resolution No. 0207-11 authorized the transfer of appropriations (\$19,398) from the Sheriff's contingency to materials and services for the actual and necessary costs associated with return of prisoners in January and February 2011.
- Resolution No. 0282-11 authorized the transfer of appropriations (\$36,256) from the Sheriff's contingency to materials and services for the actual and necessary costs associated with return of prisoners in March 2011.

### Pending

- A request submitted for approval during the 3<sup>rd</sup> quarter (Resolution on July 26, 2011) will authorize the transfer of appropriations (\$17,268) from the Sheriff's contingency to materials and services for the actual and necessary costs associated with return of prisoners in April and May 2011.

### Not Recommended

- There have been no requests for budget adjustments not approved to date.

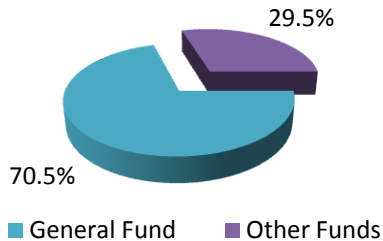
## Additional Budget Analysis and Budget Recommendations

- Based upon the 2<sup>nd</sup> quarter analysis, the Sheriff's personal services will exceed budget by the end of 2011. The amount of the overage will depend on vacancy levels, overtime expenditures and termination payouts during the remainder of the year. Through 2<sup>nd</sup> quarter expenditures (12 pay periods, 46.2% of 2011 budgeted pay periods), if the current trends continue, the Sheriff's office Personal Services and Fringes Benefits expenditures will exceed budget by approximately **\$5.4 million** by year-end. This includes \$818,313 in Termination Payouts to 58 Sheriff's employees through the 1<sup>st</sup> half of 2011. These estimates do not include any potential 2010 or 2011 salary increases from current collective bargaining negotiations.

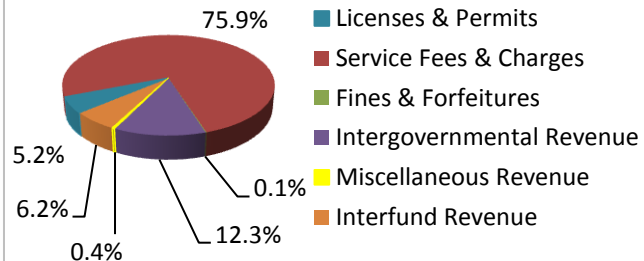
- The Sheriff's office has taken action to reduce expenditures in Materials and Services and Capital Outlays by using the Law Enforcement Trust Fund (LETf) to purchase reimbursable grant funded equipment. OMB recommends that the Sheriff's Office use the LETf Fund for all grant cash matches rather than the General Fund.
- Based upon the above analysis, OMB recommends that the Sheriff's office develop an overtime management system and accompanying overtime governance policy and review the impact of sick and vacation usage policies on overtime. OMB also recommends that the Sheriff's office hold open future vacant positions in the Jail Custody program based on current average daily population levels.
- Also, with the outcome of Senate Bill 5 (collective bargaining changes) yet to be determined, the Sheriff's office may see more retirements, which could increase the termination payouts.
- OMB recommends giving notice to townships of intent to begin charging townships and other applicable political subdivisions for non-mandatory patrol services. The elimination of providing in-kind personnel services associated with special events outside of the mandatory areas of jurisdiction is also recommended.

## Non-General Fund Analysis

**Agency Budgeted Revenues**

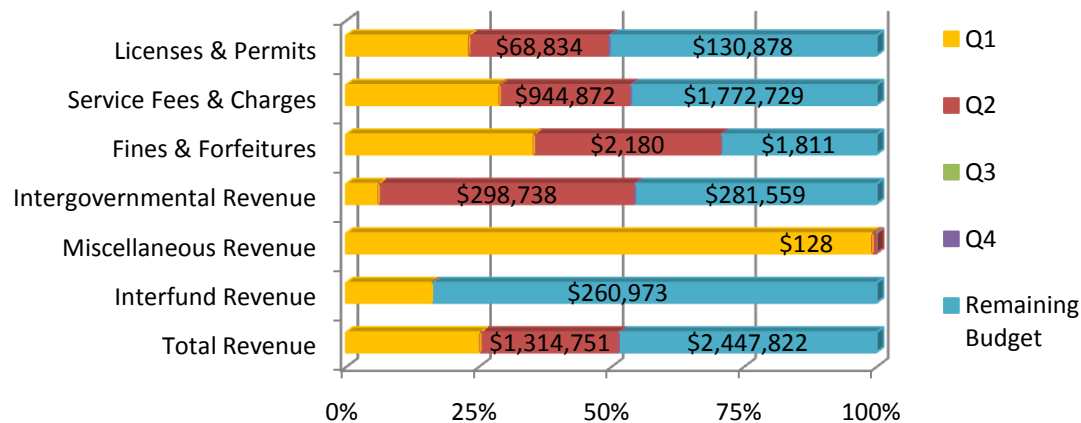


**Agency Budgeted Revenues By Source**



- The non-general fund revenue for the Sheriff's Office is estimated to be **\$5,039,523** for 2011, which is **29.5%** of the total budgeted revenue (**\$17,089,926**) for the Sheriff's Office.
- The main sources of non-general fund revenue for the Sheriff's Office are: Grant funding (Violence Against Women, DUI Enforcement and Drug Task Force), prisoner inmate general sales (Commissary Fund), Concealed Handgun License fees, Police Service Contracts (Rotary Fund), and a contract with Child Support Enforcement Agency.

## Non-General Fund - Revenue



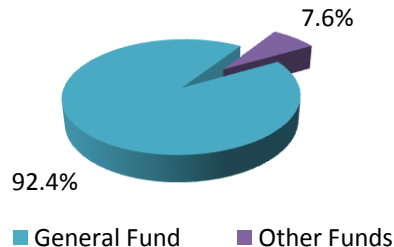
	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$1,481,081	\$1,030,488	\$1,159,722	\$1,312,207	\$2,511,569	\$4,983,498
Current Year Actuals	\$1,276,950	\$1,314,751			\$2,591,701	\$5,039,523

\* Current year total represents revised budget.

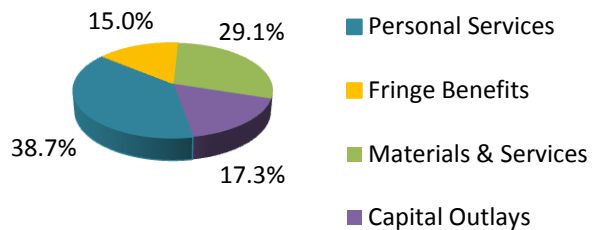
- Second quarter revenue of **\$1,314,751** represents **26.1%** of the budgeted amount for the year. YTD revenues of **\$2,591,701** represent **51.4%** of the budgeted amount for the year.
- Within Intergovernmental Revenue, the Sheriff's Office will receive the remaining grant funding for the Drug Task Force and DUI Enforcement in the 3<sup>rd</sup> quarter.
- The Interfund Revenue reflects an operating subsidy from the General Fund for the Sheriff's Rotary Fund. This revenue, if needed, will be received in the 4<sup>th</sup> quarter.

## Non-General Fund Analysis

**Agency Budgeted Expenses**

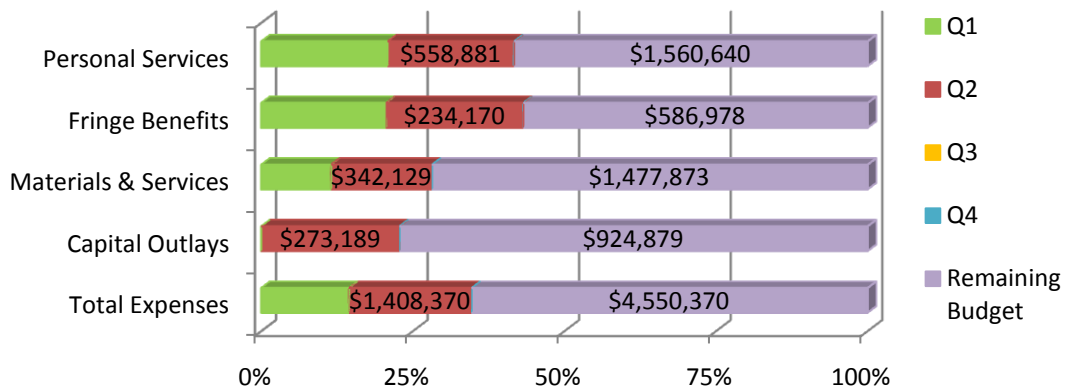


**Agency Budgeted Expenses By Type**



- The non-general fund expenditure budget for the Sheriff's Office is estimated to be **\$6,966,533** for 2011, which is 7.6% of the total budgeted expenditures (\$92,057,013) for the Sheriff's Office.

## Non-General Fund - Expenses



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$1,197,345	\$1,073,733	\$1,214,836	\$1,319,750	\$2,271,078	\$4,805,664
Current Year Actuals	\$1,007,793	\$1,408,370			\$2,416,163	\$6,966,533

\* Current year total represents revised budget.

- Second quarter expenditures of **\$1,408,370** represent 20.2% of the budgeted amount for the year. YTD expenditures of **\$2,416,163** represent 34.7% of the budgeted amount for the year.
- The majority of the Materials and Services are expended in the 3<sup>rd</sup> and 4<sup>th</sup> quarter.
- The majority of the Capital Outlay budget is for the Jail Management System. The remaining expenditures for the Jail Management System may occur in the 4<sup>th</sup> quarter once the system has been up and operational for 30 days. The operational start date, however, has been pushed back to January 1, 2012 per the Sheriff's Office, so the remaining expenditures may not happen until 2012.



## Non-General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$617,918	\$558,123	90.3%
2nd Quarter	\$617,918	\$558,881	90.4%
3rd Quarter	\$720,904		
4th Quarter	\$720,904		
<b>Total</b>	<b>\$2,677,644</b>	<b>\$1,117,004</b>	<b>41.7%</b>

- The Sheriff is currently under budget in non-general fund personal services expenditures due to one of two clerical specialists' positions that were approved in the 2011 budget not hired as of July 1 in the Concealed Handgun License Fund. There was also a vacancy within the Rotary Fund due to a retirement.

### Budget Corrective Items

#### Approved

- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% salary and wage increase to non-bargaining employees.
- Resolution No. 0107-11 authorized a transfer of funds from the General Fund for two cash matches (\$27,334) and an operating subsidy (\$23,151.79) for two Violence Against Women (VAWA) grants.
- Resolution No. 0136-11 authorized a non-general fund supplemental appropriation (\$17,794) for a replacement van.
- Resolution No. 0180-11 authorized a non-general fund supplemental appropriation (\$70,000) and an interfund loan from the General Fund for a Juvenile Accountability Grant (JAG) for (\$25,000) to investigate internet crimes against children.

#### Pending

- A request submitted for approval during the 3<sup>rd</sup> quarter (Resolution on July 26, 2011) will authorize a non-general fund supplemental appropriation (\$341,000) for replacement security cameras in FCCC1 and FCCC2.

#### Not Recommended

- There have been no requests for budget adjustments not approved to date.

### Additional Budget Analysis and Budget Recommendations

- OMB is currently working with the Sheriff regarding any potential impacts of the FY 2012-2013 State Budget. The Sheriff's Office is keeping track of their state funded grants, VAWA and JAG grants, that may be affected. As more information becomes available, it will be included in the next quarterly report.